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## SCHEDULE 1

## **PRODUCERS**

- 2. For the purposes of Column 3 of the above Table, and Schedule 2—
  - (a) "Class A supply" means a deemed supply;
  - (b) "Class B supply" means a supply, other than solely for the purpose of transport, to a person who acts as a distributor, that is to say who, in relation to the packaging or packaging materials supplied, neither performed the functions of one of the classes of producer, nor was the user or consumer;
  - (c) "Class C supply" means a supply, other than a Class F supply, to a person for the application by that person of a relevant function other than that of an importer;
  - (d) "Class D supply" means a supply to a seller who, at the time of the supply, was not a producer;
  - (e) "Class E supply" means a supply, other than a supply of transit packaging in respect of which a Class F supply has already been made, to a user or consumer other than a person who performed a relevant function;
  - (f) "Class F supply" means a supply—
    - (i) to a person who performed a relevant function,
    - (ii) to a user or consumer, or
    - (iii) to a person who acts as a distributor,

using the transit packaging supplied to perform the functions of a packer/filler and seller; and

- (g) "supply" means doing any of the following, either himself or through an agent acting on his behalf, in relation to packaging or packaging materials owned by the supplier—
  - (i) selling, hiring out or lending,
  - (ii) providing in exchange for any consideration (including trading stamps within the meaning of section 10 of the Trading Stamps Act 1964(1)) other than money,
  - (iii) providing in or in connection with the performance of any statutory function, or
  - (iv) giving as a prize or otherwise making a gift,

and "deemed supply" means a supply which is deemed to occur when a person who has carried out a relevant function then performs another such function in relation to the same packaging or packaging materials.

(1) 1964 c. 71.

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